ABSTRACT

The research carried out aims to detect and test the effect of Apparatus Competence and Accountability Practices on the prevention fraud of village financial management in Kauman District, Ponorogo Regency.The research design is carried out using a quantitative approach, namely by focusing on testing hypotheses through the use of statistical analysis tools in order to obtain a generalizable conclusion. The number of respondents in this research were 36 respondents with a method survey using a questionnaire. The test instrument used is a multiple linear regression analysis technique using software SPSS 26.0.Based on the results of the analysis carried out, testing of the proposed hypothesis. The value of the F test, F count > F table 4.995 > 3.285 and a significance level of 0.013 < 0.05, then the two variables affect prevention fraud simultaneously. T test results, the Apparatus Competency variable T count 2.288 > T table 1.690 means that H1 is accepted and has a partial effect. The results of the T test variable Accountability Practice, T count -248 < T table 2.288 means that H2 is rejected and the Accountability Practice variable does not have a partial effect.In this research, the variables Apparatus Competency significantly affecting the prevention of fraud. So that increasing the capability of village apparatus is expected to prevent fraud in the village financial management sector.

Keywords: Apparatus competence, accountability practice,fraud prevention.

ABSTRAK

Penelitian yang dijalankan bertujuan mendeteksi dan menguji pengaruh Kompetensi Aparatur dan Praktek Akuntabilitas terhadap pencegahan *fraud* pengelolaan keuangan desa pada Kecamatan Kauman Kabupaten Ponorogo. Desain penelitian yang dijalankan memakai pendekatan kuantitatif yakni dengan memfokuskan dalam pengujian hipotesa melalui penggunaan alat analisa metode statistik guna mendapatkan sebuah kesimpulan yang dapat di generalisasikan. Jumlah responden dalam penelitian ini sebanyak 36 responden dengan metode *survey* menggunakan kuesioner. Alat uji yang dipakai merupakan teknik analisis regresi linier berganda melalui *software* SPSS 26.0. Berdasarkan hasil analisis yang dilakukan, pengujian atas hipotesis yang diajukan. Nilai uji F, F hitung > F tabel 4,995 > 3,285 dan tingkat signifikansi 0,013 < 0,05 maka kedua variabel mempengaruhi pencegahan *fraud* secara simultan. Hasil uji T, variabel Kompetensi Aparatur T hitung 2,288 > T tabel 1,690 artinya H1 diterima dan berpengaruh secara parsial. Hasil uji T variabel Praktek Akuntabilitas, T hitung -248 < T tabel 2,288 artinya H2 ditolak dan variabel Praktek Akuntabilitas tidak berpengaruh secara parsial. Dalam penelitian ini, maka variabel Kompetensi aparatur yang paling mempengaruhi pencegahan *fraud*. Sehingga peningkatan kapabilitas aparatur desa diharapkan dapat mencegah *fraud* di sektor pengelolaan keuangan desa.

Kata Kunci : Kompetensi aparatur, praktek akuntabilitas, pencegahan *fraud.*